

SHARED PARENTING CHILD SUPPORT OBLIGATION WORKSHEET

This worksheet is to be used when each parent provides a suitable home for the child, the court order allows the child to spend at least 120 days in a calendar year in each home, and both parents have agreed in writing to share the duties, responsibilities and expenses of parenting, including any expenses for the child's education, recreation and entertainment activities. Federal Income Tax (FIT) deductions are based on one withholding allowance for a single taxpayer (see attached page for amount to use). For unemployed or less than minimum wage, use \$1,014.00 for Gross Income. If disabled, use actual amount of benefits. All amounts listed must be **MONTHLY**.

South Dakota Child Support Shared Responsibility Worksheet

		A. Mother	B. Father	C. Combined
1	MONTHLY GROSS INCOME			
	a. Minus Fed Income Tax (1 withholding allowance)			
	b. Minus Social Security & Medicare			
	c. Minus Retirement Contributions			
	d. Minus Other Support Order Payments			
	e. Plus/Minus Spousal Support Payments			
	f. Plus/Minus Other			
2	Monthly Net Income (Result of lines 1a thru 1f)			
3	Percentage Share of Net Income (Line 2 divided by Line 2C for each parent)			100%
4	Number of Children to be Supported in this Action			
5	Basic Combined Obligation (2C Amt. from schedule)			
6	Shared Responsibility Combined Obligation (5C x 1.5)			
7	Each Parent's Share (Line 6C x each parent's Line 3)			
8	Days With Each Parent (must total 365)			365
9	Percentage With Each Parent (Line 8 divided by 365)			100%
10	Each Parent's Basic Obligation (Column A = 7A x 9B. Column B = 7B x 9A)			
11	Base Shared Responsibility Obligation (Subtract the smaller amount on Line 10 from the larger amount. Enter difference for parent with the larger amount. Enter 0 for parent with the smaller amount.)			
12	Additional Costs Paid by Each Parent			
	a. Work/Job Search/Training/Education Related Child Care Costs Minus Federal Tax Credit			
	b. Health Insurance Costs (Children's Portion)			
	c. Other Add-ons/Deducts			
13	Total Additional Costs to Apportion (Line 12a+b+c)			
14	Each Parent's Share of Apportioned Costs Line 13C x Line 3 for each parent)			
15	Each Parent's Net Share of Additional Expenses (Line 14 minus Line 13, if negative amount enter \$0)			
16	Amount Transferred for Additional Expenses (Subtract smaller amount on Line 16 from the larger amount. Parent with the larger amount owes the other parent the difference)			

17	Total Amount Transferred (Line 11 + Line 16 for each parent)			
18	Guidelines Child Support Order (Subtract smaller amount on Line 17 from the larger amount. Parent with the larger amount owes the other parent the difference)			
19	Deviations: Amount +/- for each parent Reasons:			
20	RECOMMENDED CHILD SUPPORT ORDER (Line 18 - larger amount minus smaller amount, plus/minus Deviations from Line 19. Parent with the larger amount owes the difference)			

Federal Income Tax Table
For Single Persons with 1 Withholding Allowance
For Wages Paid in 2008

If the wages are:

At Least	But Less Than	Amount of Income Tax to Withhold
\$0	520	0
520	540	2
540	560	4
560	580	6
580	600	8
600	640	11
640	680	15
680	720	19
720	760	23
760	800	27
800	840	31
840	880	35
880	920	39
920	960	43
960	1000	47
1000	1040	51
1040	1080	55
1080	1120	59
1120	1160	63
1160	1200	68
1200	1240	74
1240	1280	80
1280	1320	86
1320	1360	92
1360	1400	98
1400	1440	104
1440	1480	110
1480	1520	116
1520	1560	122
1560	1600	128
1600	1640	134
1640	1680	140
1680	1720	146
1720	1760	152
1760	1800	158
1800	1840	164
1840	1880	170

If the wages are:

At Least	But Less Than	Amount of Income Tax to Withhold
1880	1920	176
1920	1960	182
1960	2000	188
2000	2040	194
2040	2080	200
2080	2120	206
2120	2160	212
2160	2200	218
2200	2240	224
2240	2280	230
2280	2320	236
2320	2360	242
2360	2400	248
2400	2440	254
2440	2480	260
2480	2520	266
2520	2560	272
2560	2600	278
2600	2640	284
2640	2680	290
2680	2720	296
2720	2760	302
2760	2800	308
2800	2840	314
2840	2880	320
2880	2920	326
2920	2960	332
2960	3000	338
3000	3040	344
3040	3080	350
3080	3120	356
3120	3160	364
3160	3200	374
3200	3240	384
3240	3280	394
3280	3320	404
3320	3360	414

If the wages are:

At Least	But Less Than	Amount of Income Tax to Withhold
3360	3400	424
3400	3440	434
3440	3480	444
3480	3520	454
3520	3560	464
3560	3600	474
3600	3640	484
3640	3680	494
3680	3720	504
3720	3760	514
3760	3800	524
3800	3840	534
3840	3880	544
3880	3920	554
3920	3960	564
3960	4000	574
4000	4040	584
4040	4080	594
4080	4120	604
4120	4160	614
4160	4200	624
4200	4240	634
4240	4280	644
4280	4320	654
4320	4360	664
4360	4400	674
4400	4440	684
4440	4480	694
4480	4520	704
4520	4560	714
4560	4600	724
4600	4640	734
4640	4680	744
4680	4720	754
4720	4760	764
4760	4800	774
4800	4840	784